

**General Instructions for Other Accrued Envir. Costs (Non-
DERP)**

1. For users who submitted data into the DCM during 4th quarter FY 2006, your beginning balances will be pre-populated in the DCM. All first time users will show a beginning balance of zero. If you have any discrepancies with your beginning balance, please contact FMO immediately.
2. Working with your environmental office, all commands /activities should determine if the command/activity/organization has any "Other Accrued Environmental Costs" to report. These environmental costs are associated with "on going" operations. Examples are landfills, underground storage tanks, wastewater treatment plants, water supply treatment facilities, etc. Ensure that these sites are not already being reported through DERP or BRAC. We do not want to double count. (See CNO/CMC guidance, DoDFMR Vol. 6B, Chapter 10, note 14 and DoDFMR Vol. 4, Chapter 13 for further definitions and guidance). Place data in the appropriate tables provided. Only report totals. Maintain specific site database and documentation at your command/activity/organization. For Financial Statement purposes, we need the total of all sites for each command. For example, if the command has a total of 50 sites, report the total for all of the sites, not each site.

Instructions for Active Installations-Environmental Closure Requirements (Non-DERP funds) (Incurred on or prior to 30 September 1997)

Report the total estimate for environmental closure requirements for all sites, including post closure costs, for on-going operations placed into service on or prior to 30 Sept 1997 regardless of the years of service/capacity will be reported on the financial statement in the following table. In other words, if the sites (e.g. landfill) were placed into service **on or prior to** 30 September 1997, report the total estimated closure cost of all the sites in the following table.

1. If the capacity of any site was increased since 30 Sep 1997, then that increase in capacity should be treated as a new site. Report that site under the next table.
2. Adjustments to the total closure cost including post closure cost may increase or decrease due to new technology, inflation, improved estimate, etc.

3. Current Liability is the amount you plan to execute within the next 12 months from the end of the current reporting period. In other words, do you plan to begin to close down any of the sites during the next 12 month from this reporting date and what would be that cost.

Instructions for Active Installations-Environmental Closure Requirements (Non-DERP funds) (Incurred after 30 September 1997)

Report the total estimate for environmental closure requirements for all sites, including post closure costs, for on-going operations placed into service **after** 30 Sept 1997 in the following table.

1. Adjustments to the Total Closure Cost including post closure cost may increase or decrease due to new sites, new technology, inflation, improved estimate, etc.
2. Prior Accumulated Liability is the accumulated cost that was recognized prior to this reporting period. The cost from 1 Oct 1997 through 30 Sept 2004 for all sites established after 30 Sept 1997.
3. Current FY to Date Liability is the amount of liability recognized for the current fiscal year to date. The cost from 1 Oct 2004 through 31 March 2005. Suggested formula to use to determine the amount for current reporting period for each site would be: (Total closure cost X Cumulative YTD capacity used at the end of period/Total estimated capacity) - Prior Accumulated Amount.
4. Unrecognized Portion of Total Closure Cost/Liability is the Total Closure Cost Ending Balance minus Prior Accumulated Liability and Current FY to Date Liability.

Instructions for Active Installations-Environmental Corrective Action (Non-DERP funds)

Report environmental liabilities associated with PCB spill cleanup, UST/AST remediation, etc. in the following table. Check the CNO/CMC guidance for further definitions.

1. Adjustments to the Total Environmental Corrective Action Balance may increase or decrease due to new technology, inflation, improved estimate, new sites, etc.
2. For the "Current Liability" column report the amount that the command/activity plans to execute for environmental corrective action during the next 12 months from the date of this reporting period. The remaining balance should be "Non-Current Liability".

Instructions for Active Installations-Environmental Response at Active Ranges (Non-DERP funds)

Report environmental response actions beyond what are necessary to keep ranges on active installations in operation in the following table. An environmental liability should be reported if there is a requirement to remediate the site based on site level investigation and characterization of contamination that threatens human health.

1. Adjustments to the beginning balance may increase or decrease due to new technology, inflation, improved estimate, new sites, etc.
2. For the "Current Liability" column report the amount that the command/activity plans to execute for environmental response at active ranges during the next 12 months from the date of this reporting period. The remaining balance should be "Non-Current Liability".

Instructions for Active Installations-Other (Non-DERP funds)

Report environmental liabilities such as PCB removal, replacement, retrofill, and/or disposal per TSCA regulations in the following table.

1. Adjustments to the beginning balance may increase or decrease due to new technology, inflation, improved estimate, new sites, etc.
2. For the "Current Liability" column report the amount that the command/activity plans to execute for other environmental actions during the next 12 months from the date of this reporting period. The remaining balance should be "Non-Current Liability".

Instructions for Narrative

In the Narrative Section below, provide the following:

1. List major laws/regulations that relate to the environmental area for which you are reporting.
2. Short description of process used to calculate estimate.
3. Basis for determining current year clean-up costs. (e.g. capacity used, number of years service)
4. Reason for changes to total estimate.

| Reason | Amount | Percentage |
|-----------------------|--------|------------|
| Changes in law | | |
| Changes in technology | | |
| Changes in plans | | |
| Added sites | | |
| Inflation | | |
| Total | | |